

312.2 Allocations from fund.

The treasurer of the state shall, on the first day of each month, credit all road use tax funds which have been received by the treasurer, to the primary road fund, the secondary road fund of the counties, the farm-to-market road fund, and the street construction fund of cities in the following manner and amounts:

1. To the primary road fund, forty-seven and one-half percent.
2. To the secondary road fund of the counties, twenty-four and one-half percent.
3. To the farm-to-market road fund, eight percent.
4. To the street construction fund of the cities, twenty percent.
5. The treasurer of state shall before making the above allotments credit annually to the highway grade crossing safety fund the sum of seven hundred thousand dollars, credit annually from the road use tax fund the sum of nine hundred thousand dollars to the highway railroad grade crossing surface repair fund, credit monthly to the primary road fund the dollars yielded from an allotment of sixty-five hundredths of one percent of all road use tax funds for the express purpose of carrying out subsection 11 of section 307A.2, section 313.4, subsection 2, and section 307.45, and credit annually to the primary road fund the sum of five hundred thousand dollars to be used for paying expenses incurred by the state department of transportation other than expenses incurred for extensions of primary roads in cities. All unobligated funds provided by this subsection, except those funds credited to the highway grade crossing safety fund, shall at the end of each year revert to the road use tax fund. Funds in the highway grade crossing safety fund shall not revert to the road use tax fund except to the extent they exceed five hundred thousand dollars at the end of any biennium. The cost of each highway railroad grade crossing repair project shall be allocated in the following manner:
 - a. Twenty percent of the project cost shall be paid by the railroad company.
 - b. Twenty percent of the project cost shall be paid by the highway authority having jurisdiction of the road crossing the railroad.
 - c. Sixty percent of the project cost shall be paid from the highway railroad grade crossing surface repair fund.
6. The treasurer of state shall before making the allotments provided for in this section credit monthly to the state department of transportation funds sufficient in amount to pay the costs of purchasing certificate of title and registration forms, and supplies and materials and for the cost of prison labor used in manufacturing motor vehicle registration plates, decalcomania emblems, and validation stickers at the prison industries.
7. The treasurer of state, before making the allotments provided in this section, shall credit annually to the primary road fund from the road use tax fund the sum of seven million one hundred thousand dollars.
8. The treasurer of state, before making any allotments to counties under this section, shall reduce the allotment to a county for the secondary road fund by the amount by which the total funds that the county transferred or provided during the prior fiscal year under section 331.429, subsection 1, paragraphs "a", "b", "d", and "e", are less than seventy-five percent of the sum of the following:
 - a. From the general fund of the county, the dollar equivalent of a tax of sixteen and seven-eighths cents per thousand dollars of assessed value on all taxable property in the county.
 - b. From the rural services fund of the county, the dollar equivalent of a tax of three dollars and three-eighths of a cent per thousand dollars of assessed value on all taxable property not located within the corporate limits of a city in the county.

Funds remaining in the secondary road fund of the counties due to a reduction of allocations to counties for failure to maintain a minimum local tax effort shall be reallocated to counties that are not reduced under this subsection pursuant to the allocation provisions of section 312.3, subsection 1, based upon the needs and area of the county. Information necessary to make allocations under this subsection shall be provided by the state department of transportation or the director of the department of management upon request by the treasurer of state.

9. The treasurer of state, before making the allotments provided for in this section, shall credit annually to the living roadway trust fund created under section 314.21 one hundred fifty thousand dollars from the road use tax fund.

10. The treasurer of state, before making the other allotments provided for in this section, shall credit annually to the primary road fund from the road use tax fund the sum of four million four hundred thousand dollars and to the farm-to-market road fund from the road use tax fund the sum of one million five hundred thousand dollars for partial compensation of allowing trucks to operate on the roads of this state as provided in section 321.463.

11. The treasurer of state, before making the allotments provided for in this section, shall credit annually to the living roadway trust fund created under section 314.21 one hundred thousand dollars from the road use tax fund.

12. The treasurer of state, before making the allotments provided for in this section, shall credit monthly from the road use tax fund to the revitalize Iowa's sound economy fund, created under section 315.2, the revenue accruing to the road use tax fund in the amount equal to the revenues collected under each of the following:

a. From the excise tax on motor fuel and special fuel imposed under the tax rate of section 452A.3 except aviation gasoline, the amount of excise tax collected from one and three-fourths cents per gallon.

b. From the excise tax on special fuel for diesel engines, the amount of excise tax collected from one and three-fourths cents per gallon.

13. The treasurer of state, before making the allotments provided for in this section, shall credit monthly from the road use tax fund to the secondary road fund the revenue accruing to the road use tax fund in the amount equal to the revenues collected under each of the following:

a. From the excise tax on motor fuel and special fuel imposed under the tax rate of section 452A.3, except aviation gasoline, the amount of excise tax collected from one-fourth cent per gallon.

b. From the excise tax on special fuel for diesel engines, the amount of excise tax collected from one-fourth cent per gallon.

14. The treasurer of state, before making the allotments provided for in this section, shall credit monthly from the road use tax fund to the state department of transportation from revenue credited to the road use tax fund under section 423.43, subsection 1, paragraph "b", an amount equal to one-twentieth of eighty percent of the revenue from the operation of section 423.26, to be used for purposes of public transit assistance under chapter 324A.

15. The treasurer of state, before making the allotments provided for in this section, shall credit monthly from the road use tax fund to the state department of transportation for county, city and state traffic safety improvement projects an amount equal to one-half of one percent of moneys credited to the road use tax fund.

16. The treasurer of state, before making the allotments provided for in this section, shall credit monthly from

the road use tax fund to the motorcycle rider education fund established in section 321.180B, an amount equal to one dollar per year of license validity for each issued or renewed driver's license which is valid for the operation of a motorcycle. Moneys credited to the motorcycle rider education fund under this subsection shall be taken from moneys credited to the road use tax fund under section 423.43.

17. *a.* The treasurer of state, before making the allotments provided for in this section, for the fiscal year beginning July 1, 1990, and each succeeding fiscal year, shall credit from the road use tax fund two million dollars to the county bridge construction fund, which is hereby created. Moneys credited to the county bridge construction fund shall be allocated to counties by the department for bridge construction, reconstruction, replacement, or realignment based on needs in accordance with rules adopted by the department.

b. The treasurer of state, before making the allotments provided for in this section, for the fiscal year beginning July 1, 1990, and each succeeding fiscal year, shall credit from the road use tax fund five hundred thousand dollars to the city bridge construction fund, which is hereby created. Moneys credited to the city bridge construction fund shall be allocated to cities by the department for bridge construction and reconstruction based on needs in accordance with rules adopted by the department.

18. The treasurer of state, before making the allotments provided for in this section, shall credit annually from the road use tax fund to the state department of transportation the sum of six hundred fifty thousand dollars for the purpose of providing county treasurers with automation and telecommunications equipment and support for vehicle registration and titling and driver licensing. Notwithstanding section 8.33, unobligated funds credited under this subsection remaining on June 30 of the fiscal year shall not revert but shall remain available for expenditure for purposes of this subsection in subsequent fiscal years.

[C50, § 308A.2, 422.62; C54, 58, 62, 66, § 312.2, 422.62; C71, 73, § 312.2, 422.69(2); C75, 77, 79, 81, S81, § 312.2; 81 Acts, ch 117, § 1046]

83 Acts, ch 123, § 116, 208, 209; 83 Acts, ch 198, § 18, 19, 20; 84 Acts, ch 1178, § 5; 84 Acts, ch 1305, § 46; 84 Acts, ch 1309, § 10; 85 Acts, ch 231, § 1; 87 Acts, ch 115, § 47; 87 Acts, ch 206, § 1; 87 Acts, ch 232, § 19, 20; 88 Acts, ch 1019, § 3, 4; 88 Acts, ch 1089, § 2; 88 Acts, ch 1134, § 66; 88 Acts, ch 1205, § 1; 88 Acts, ch 1278, § 2830; 89 Acts, ch 246, § 1, 2; 89 Acts, ch 293, § 1013; 90 Acts, ch 1230, § 5; 90 Acts, ch 1267, § 30; 91 Acts, ch 258, § 43; 91 Acts, ch 260, § 1223, 1224; 91 Acts, ch 264, § 906; 91 Acts, ch 268, § 512, 513; 92 Acts, ch 1212, § 28; 92 Acts, ch 1238, § 26; 93 Acts, ch 131, § 10, 11; 93 Acts, ch 180, § 75; 94 Acts, ch 1023, §102; 94 Acts, ch 1107, §50; 96 Acts, ch 1218, §36; 98 Acts, ch 1073, §9; 98 Acts, ch 1075, §11; 98 Acts, ch 1212, §6; 99 Acts, ch 114, §18; 2001 Acts, ch 180, §5; 2002 Acts, 2nd Ex, ch 1002, § 3, 4; 2003 Acts, 1st Ex, ch 2, § 162, 205; 2007 Acts, ch 200, §6

Footnotes

Legislative intent that moneys directed to be deposited in road use tax fund under § 312.1 not be used for loans, grants, or other financial assistance for passenger rail service; 2000 Acts, ch 1168, §4